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**From:**

**Sent:** Monday, January 26, 2009 10:39:48 AM

**To:**

**Cc:**

**Subject:** RE: FPAA

We don't issue FPAA's to tier partnerships if the adjustment originates in another "source" partnership. We only issue an FPAA for the source partnership to all of its partners (including its partnership partners). See Sente v. Commissioner, 95 T.C. 243 (1990). The adjustments flow through the tiers to be assessed against the ultimate "indirect" partners. See last sentence of section 6231(a)(6)(last sentence).

We could only issue a tier partnership its own independent FPAA for items separately originating only at that level. That type of FPAA would look like any other, although we could include a disclaimer that, if the tier has interests in other TEFRA partnerships, items from those partnerships would be determined in separate proceedings for those partnerships.